EXAMPLE TABLE 1 REVENUE BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Revenue by Source							
Property Rates	5 374	6 450	6 450	6 450	6 450	6 837	7 316
Property rates - penalties imposed and collection charges	0	0	0	0	0	0	0
Service Charges Electricity Consumers	18 253	20 196	23 196	23 196	27 000	28 620	30 623
Service Charges Refuse removals Consumers	3 988	4 623	4 623	4 623	6 526	6 917	7 402
Service Charges Sewerage removals Consumers	5 450	5 913	5 913	5 913	6 027	6 388	6 835
Service Charges Water Consumers	10 598	11 426	13 926	13 926	15 805	16 753	17 926
Rental of facilities and equipment	292	278	278	278	300	318	340
Interest earned - external investments	248	20	20	20	40	42	45
Interest earned - outstanding debtors	6 072	10 805	10 805	10 805	17 000	18 020	19 281
Dividends received	1	2	2	2	2	2	2
Fines	43	101	101	101	102	108	116
Licenses and permits	4	4	4	4	4	4	5
Government grants & subsidies Operating	14 312	15 309	15 309	15 309	18 895	22 909	21 928
Government grants & subsidies Capital	0	13 137	13 137	13 137	11 816	23 697	19 767
Other revenue	5 894	6 032	12 287	12 287	11 888	12 601	13 484
Gain on disposal of property plant and equipment	0	0	0	0	0	0	0
Total Operating Revenue Generated	70 528	94 294	106 049	106 049	121 854	143 218	145 070
Revenue Forgone	0	0	0	0	0	0	0
Total Direct Operating Revenue	70 528	94 294	106 049	106 049	121 854	143 218	145 070
Internal Transfers	37	11 086	11 086	11 086	22 422	20 450	21 881
Total Revenue By Source	**70 565**	**105 380**	**117 134**	**117 134**	**144 276**	**163 667**	**166 951**

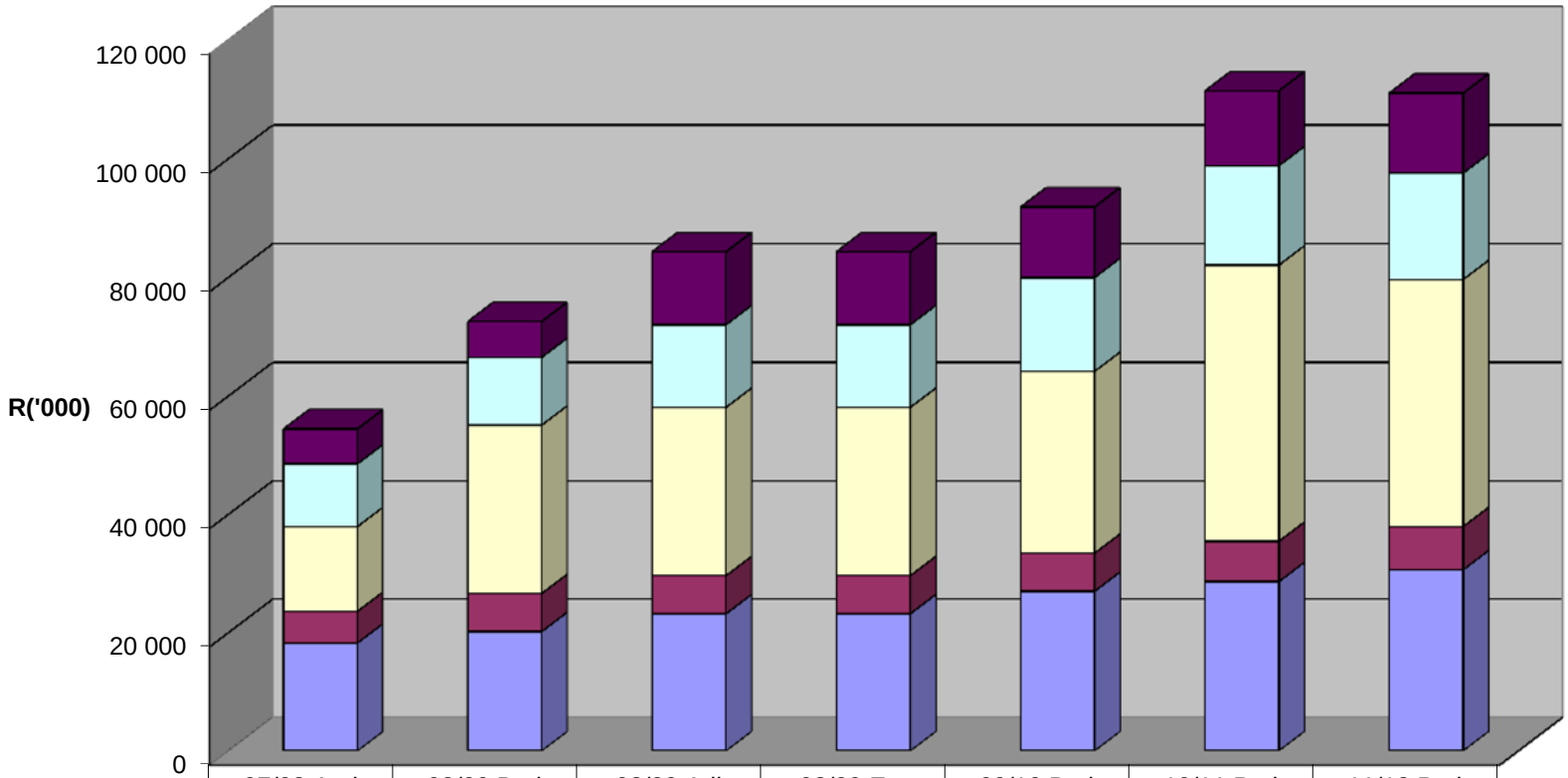
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

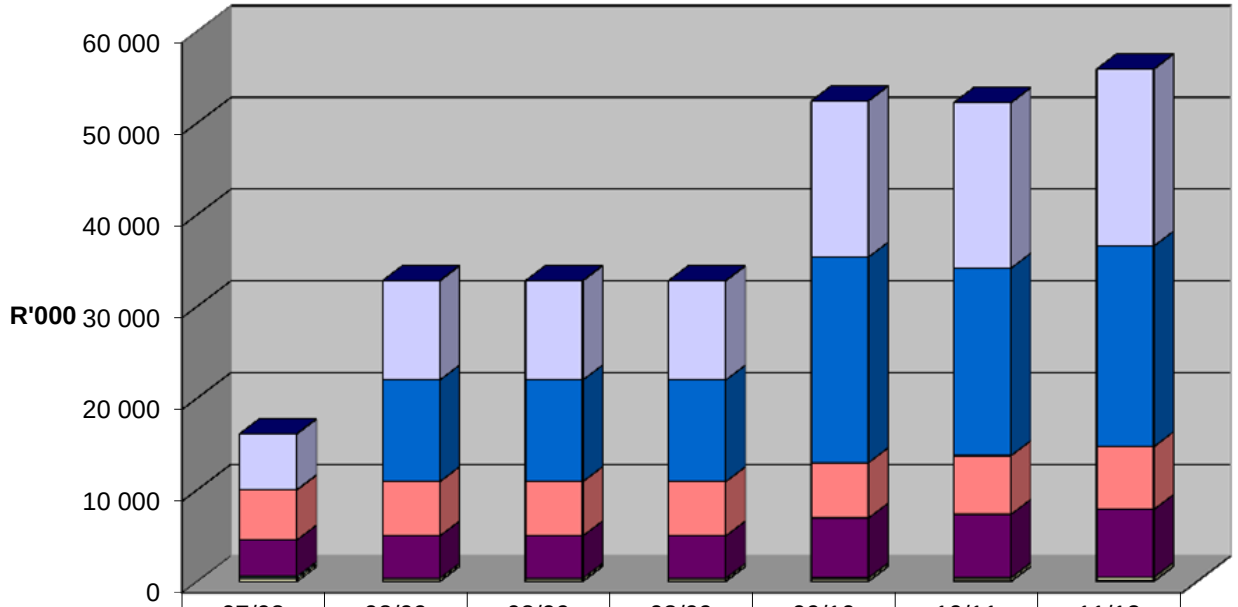
1. This table and the associated charts are examples only.
2. The sources listed here have been adapted from the specimen statement of financial performance.
3. Note that there is **no** classification for **"other"** in this example. Sources not applicable have been deleted. Municipalities should ensure that all sources are displayed separately except where other is used as per note 5 below.
4. If other is used, each individual source must be less than or equal to 2.5% of total revenue by source to ensure greatest possible information content for users.
5. Note that in this example Regional Service levies have ceased for 2006/07 onwards and grants and subsidies have been increased appropriately.
6. Refer Charts ('Rev by Major Source' and 'Rev by Minor Source' - pages 21 & 22). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
7. Note that totals agree to totals on Annexure 4, Table 1 reconciling the IDP and Budget for Revenue (page 35)
8. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Revenue by Major Source (see next chart for break down of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Other	5 895	6 034	12 289	12 289	11 890	12 604	13 486
Water tariffs	10 598	11 426	13 926	13 926	15 805	16 753	17 926
Grants & subsidies	14 312	28 446	28 446	28 446	30 711	46 606	41 695
Property rates	5 374	6 450	6 450	6 450	6 450	6 837	7 316
Electricity tariffs	18 253	20 196	23 196	23 196	27 000	28 620	30 623

Revenue By Minor Source (break down of other from previous chart)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Licenses and permits	4	4	4	4	4	4	5
Interest earned - outstanding debtors	6 072	10 805	10 805	10 805	17 000	18 020	19 281
Other service charges	37	11 086	11 086	11 086	22 422	20 450	21 881
Sanitation tariffs	5 450	5 913	5 913	5 913	6 027	6 388	6 835
Refuse tariffs	3 988	4 623	4 623	4 623	6 526	6 917	7 402
Interest earned - external investments	248	20	20	20	40	42	45
Rental of facilities and equipment	292	278	278	278	300	318	340
Fines	43	101	101	101	102	108	116
Regional service levies	0	0	0	0	0	0	0

EXAMPLE TABLE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
MUNICIPAL MANAGER	-	-	-	-	-	-	-
MUNICIPAL MANAGER ADMINISTRATION	0	2 620	2 590	2 590	2 681	2 842	3 041
COUNCILS GENERAL EXPENDITURE	7 465	11 362	12 326	12 326	25 538	16 142	17 362
IDP/PMS/LED MANAGER	615	1 180	895	895	1 661	1 761	1 884
	-	-	-	-			
BUDGET AND TREASURY OFFICE	-	-	-	-			
DIRECTOR FINANCIAL SERVICES ADMIN.	6 124	8 537	11 441	11 441	10 124	10 731	12 232
STORES	-	44	44	44	89	21	22
	-	-	-	-			
CORPORATE SERVICES	-	-	-	-			
CORPORATE SERVICES	-19	3 632	3 557	3 557	5 153	5 463	5 845
	-	-	-	-			
COMMUNITY SERVICES	-	-	-	-			
CEMETERY	353	389	364	364	395	417	446
CLEANSING SERVICES	6 061	7 911	7 761	7 761	6 745	7 000	7 645
CLINIC SERVICES	717	526	526	526	545	578	618
FIRE PROTECTION SERVICES	588	669	569	569	790	837	896
HEALTH SERVICES	685	664	474	474	63	67	72
HOUSING	579	719	519	519	556	590	631
LIBRARY	382	478	958	958	594	627	671
SEWER NETWORK	8 377	12 991	13 083	13 083	11 884	12 816	14 011
SEWER PURIFICATION	773	1 615	1 615	1 615	1 785	1 805	1 931
TRAFFIC & LICENCES	2 253	2 942	9 142	9 142	9 775	10 361	11 087
PARKS	905	2 454	2 334	2 334	2 437	2 529	2 706
PLEASURE RESORT	-	-	-	-	-	-	-
	-	-	-	-			
TECHNICAL SERVICES	-	-	-	-			
ELECTRICITY	19 175	21 532	23 822	23 822	31 772	25 109	26 932
IRRIGATION	436	584	569	569	665	705	754
MUNICIPAL BUILDINGS	1 133	2 285	2 195	2 195	2 380	2 371	2 537
DIRECTOR TECHNICAL SERVICES ADMIN.	7 710	8 227	7 696	7 696	9 741	9 755	10 438
TOWNLANDS	73	173	173	173	150	77	83
WATER NETWORK	4 018	5 503	5 383	5 383	8 269	6 135	6 606
WATERB PURIFICATION	9 942	7 727	8 317	8 317	8 448	8 675	9 282
WORKSHOP	-	400	400	400	477	505	541
OPERATING EXPENDITURE BY VOTE	**78 348**	**105 162**	**116 750**	**116 750**	**142 718**	**127 919**	**138 274**

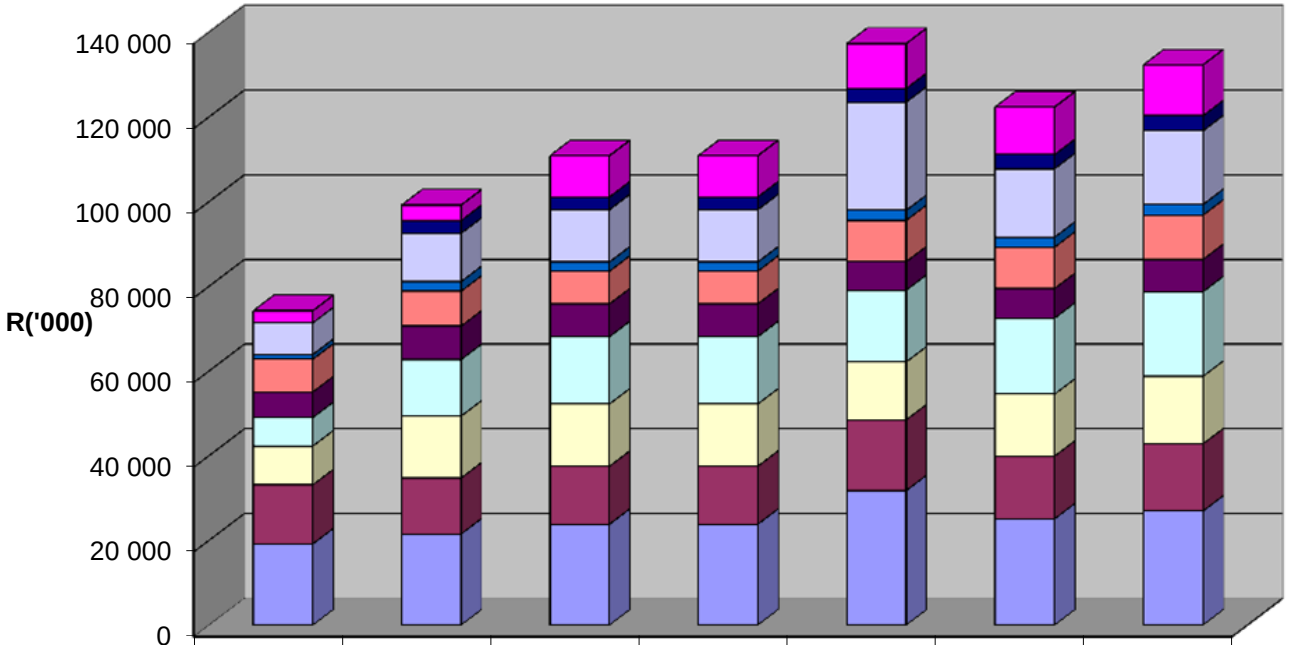
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

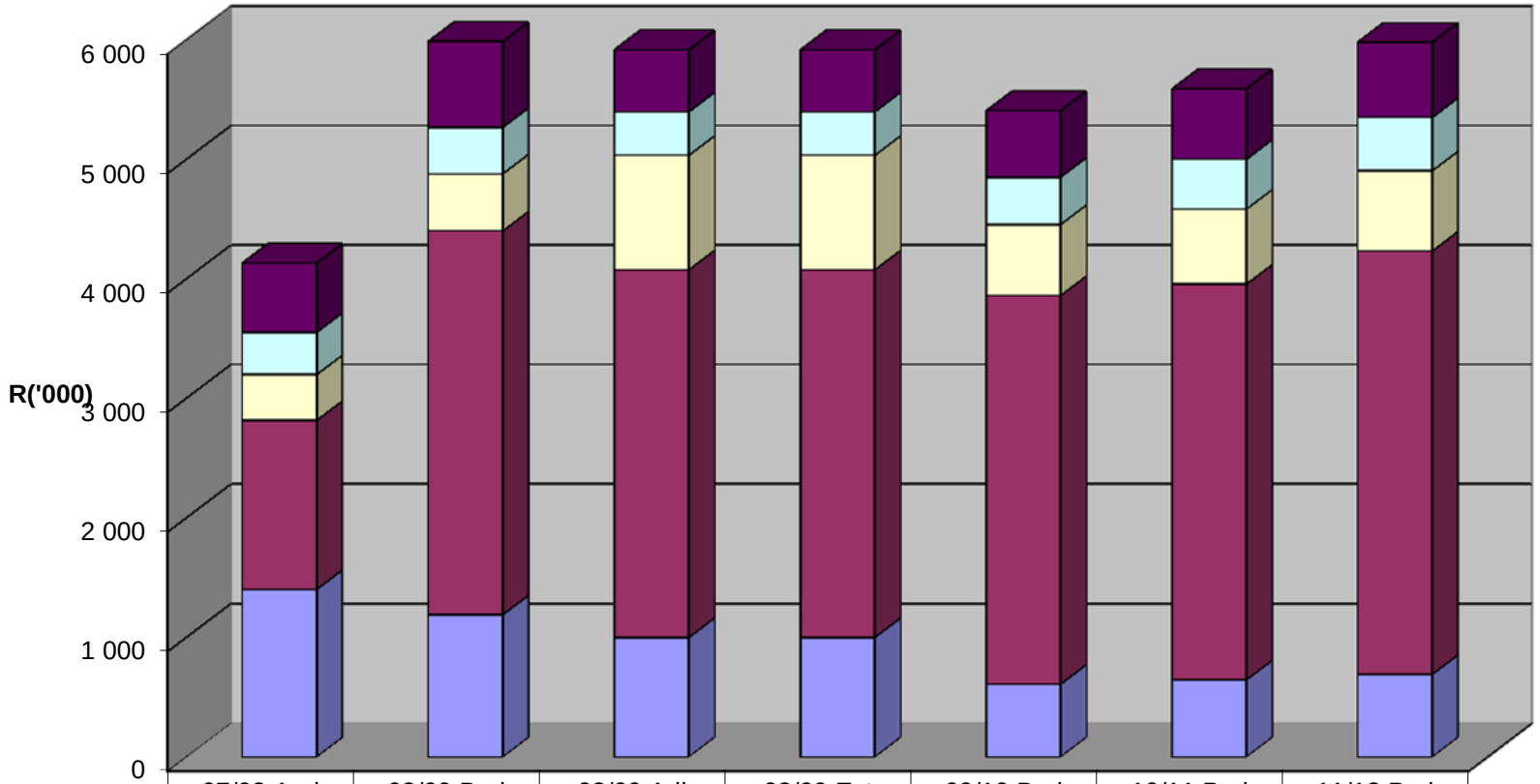
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Opex by Major vote and Opex by Minor Vote - pages 24 & 25). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 2 reconciling the IDP and Budget for Operating Expenditure (page 36)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Vote (see next chart for breakdown of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Protection Services	2 841	3 611	9 711	9 711	10 565	11 199	11 983
Other Expenditure	0	3 063	3 033	3 033	3 247	3 368	3 604
Council General Exp.	7 465	11 362	12 326	12 326	25 538	16 142	17 362
Municipal Buildings	1 133	2 285	2 195	2 195	2 380	2 371	2 537
Technical services	7 710	8 227	7 696	7 696	9 741	9 755	10 438
Cleansing	6 061	7 911	7 761	7 761	6 745	7 000	7 645
Finance & Admin	6 720	13 349	15 893	15 893	16 938	17 954	19 961
Sewer	9 150	14 605	14 697	14 697	13 669	14 621	15 942
Water	13 961	13 230	13 700	13 700	16 717	14 811	15 889
Electricity	19 175	21 532	23 822	23 822	31 772	25 109	26 932

Operating Expenditure by Minor Vote (breakdown of other from previous chart)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Housing	579	719	519	519	556	590	631
Cemetry	353	389	364	364	395	417	446
Library	382	478	958	958	594	627	671
Other Technical Services	1 414	3 211	3 076	3 076	3 252	3 310	3 542
Health & Clinic	1 401	1 189	999	999	608	645	690

EXAMPLE TABLE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2006/07	Current Year 2007/08			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
MUNICIPAL MANAGER	-	-	-	-	-	-	-
COUNCIL GENERAL	-	-	-	-	11 816	-	-
IDP/PMS/LED MANAGER	-	-	-	-	200	-	-
FINANCE	11	547	-	547	47	-	-
STORES	-	-	-	-	-	-	-
CORPORATE SERVICES	-	-	-	-	600	-	-
COMMUNITY SERVICE ADMIN	-	-	-	-	40	-	-
HOUSING	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-	-
CLINIC	-	-	-	-	-	-	-
TRAFFIC & LISENCES	-	700	-	700	-	-	-
SEWER NETWORK	-	-	-	-	-	-	-
SEWER PURIFICATION	-	-	-	-	-	-	-
CLEANSING	-	-	-	-	-	-	-
CEMETERY	76	14 011	-	14 011	-	1 399	-
FIRE PROTECTION	-	-	-	-	-		
LIBRARY	-	-	-	-	-	-	-
TECHNICAL SERVICES	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
WATER NETWORK	-	-	-	-	-	-	-
WATER PURIFICATION	-	-	-	-	-	-	-
PARKS	-	2 900	-	2 900	-	400	-
MUN BUILDINGS	-	-	-	-	390	-	-
TOWNLANDS	-	-	-	-	-	-	-
IRRIGATION	178	3 500	-	3 500	-	13 870	-
RESORT	-	-	-	-	-	-	-
WORKSHOP	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
CAPITAL EXPENDITURE BY VOTE	**265**	**21 658**	**0**	**21 658**	**13 093**	**15 669**	**0**

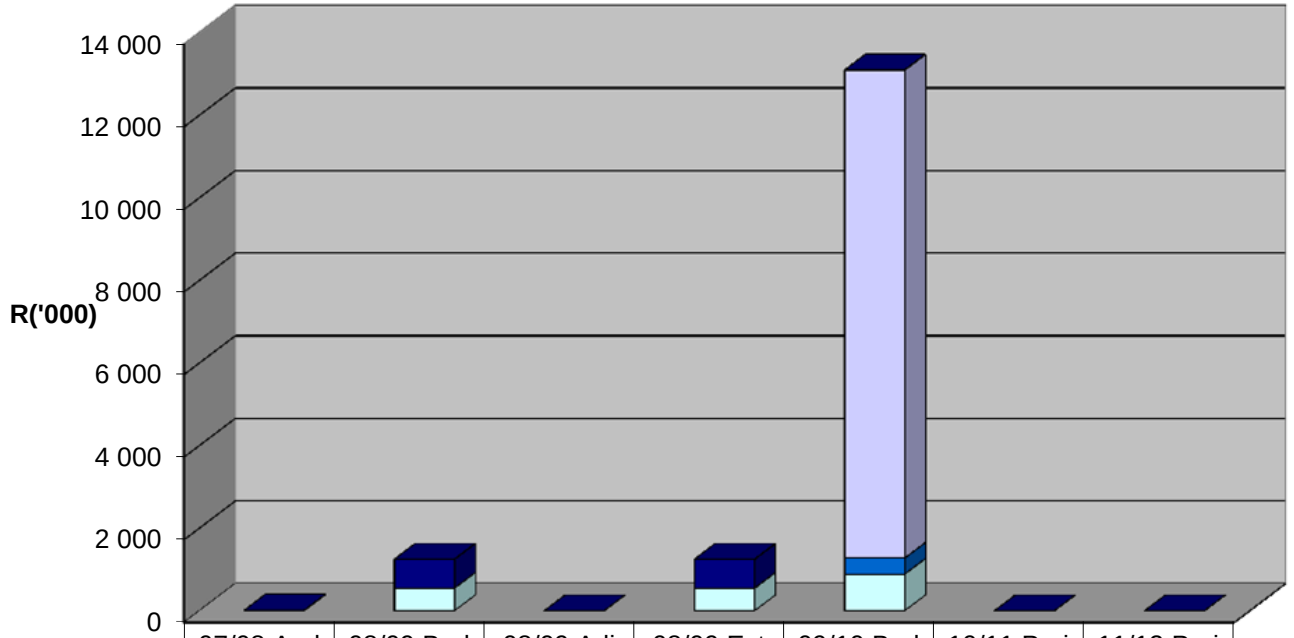
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

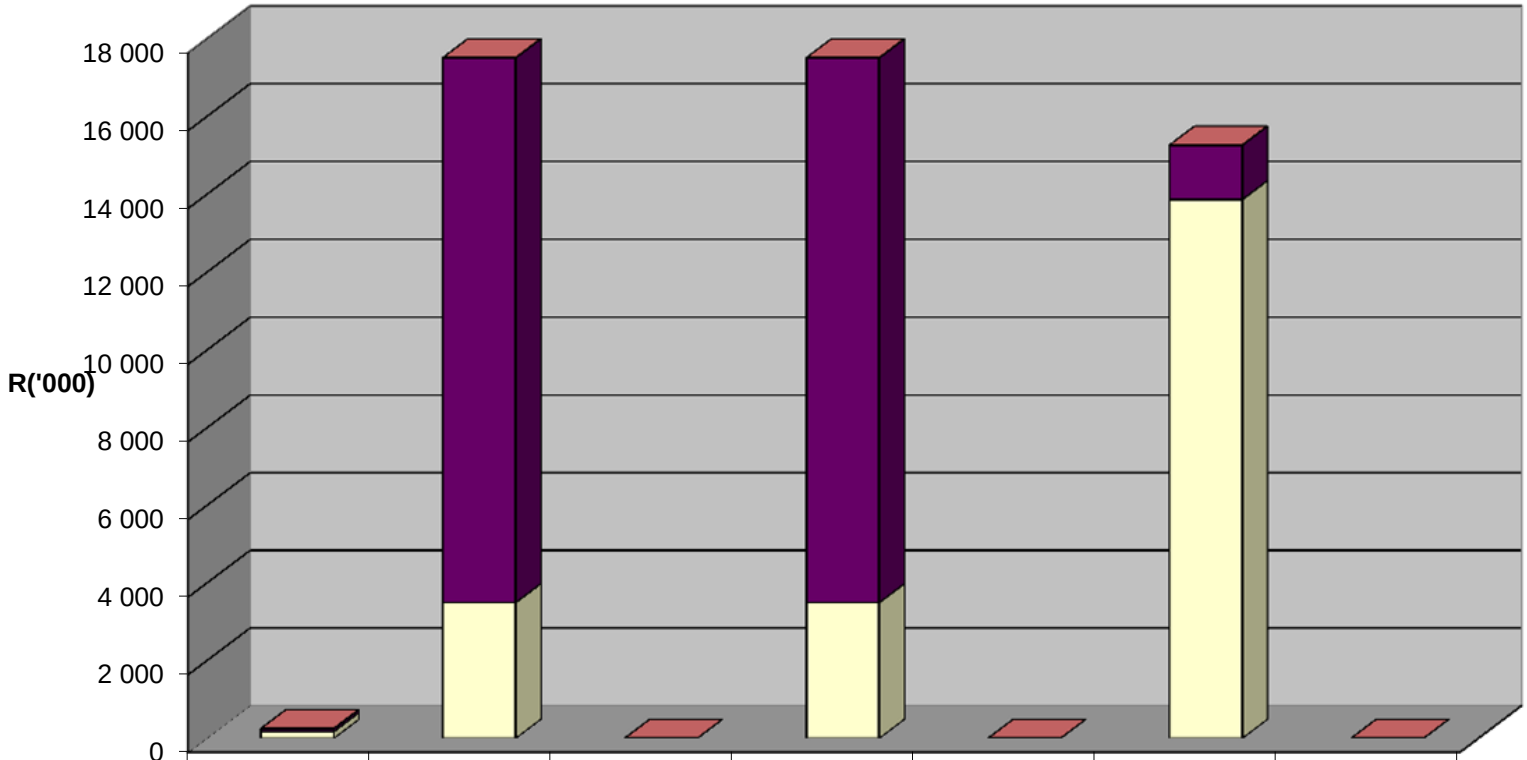
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 3(a).
3. All budgeted amounts must be classified under a particular vote.**Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Capex by Major Vote and Capex by Minor Vote - pages 27 & 28). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 3 reconciling the IDP and Budget for Capital Expenditure (page 37)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Expenditure by Major Vote (see next chart for breakdown of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Protection Services	0	700	0	700	0	0	0
Council General Exp.	0	0	0	0	11 816	0	0
Municipal Buildings	0	0	0	0	390	0	0
Technical services	0	0	0	0	0	0	0
Cleansing	0	0	0	0	0	0	0
Finance & Admin	11	547	0	547	887	0	0
Sewer	0	0	0	0	0	0	0
Water	0	0	0	0	0	0	0
Electricity	0	0	0	0	0	0	0

Capital Expenditure by Minor Vote (breakdown of other from previous chart)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
	0	0	0	0	0	0	0
Cemetry	76	14 011	0	14 011	0	1 399	0
Library	0	0	0	0	0	0	0
Other Technical Services	178	3 500	0	3 500	0	13 870	0
Housing	0	0	0	0	0	0	0
Health & Clinic	0	0	0	0	0	0	0

EXAMPLE TABLE 4 CAPITAL FUNDING BY SOURCE	Preceding Year 2006/07	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government							
Amounts allocated / gazetted for that year					**11 816**		**-**
Equitable Share							
Finance Management Grant							
municipal Systems Improvement Grant							
Municipal Infrastructure Grant					9 888		
PMU					-		
Integrated National Electrification Programme					1 928		
Amounts carried over from previous years							
Equitable Share							
Finance Management Grant							
municipal Systems Improvement Grant							
Municipal Infrastructure Grant							
PMU							
Integrated National Electrification Programme							
Expected Expenditure during that year							**-**
Equitable Share							
Finance Management Grant							
municipal Systems Improvement Grant							
Municipal Infrastructure Grant							
PMU							
Integrated National Electrification Programme							
Amount carried over to next year							
Equitable Share							
Finance Management Grant							
municipal Systems Improvement Grant							
Municipal Infrastructure Grant							
PMU							
Total Grants & Subsidies - National Government	**-**	**-**	**-**	**-**	**11 816**	**-**	**-**
Provincial Government							
Amounts allocated / gazetted for that year		4100		4100		400	
Amounts carried over from previous years							
Total Grants & Subsidies - Provincial Government	**-**	**4100**	**-**	**4100**	**-**	**400**	**-**
District Municipality							
Amounts allocated for that year		17511		17511	0	15269	13870
Amounts carried over from previous years							
Total Grants & Subsidies - District Municipalities	**-**	**17511**	**-**	**17511**	**-**	**15 269**	**13 870**
Total Government Grants & Subsidies		**21611**		**21611**	**11 816**		
Public Contributions & Donations							
Accumulated Surplus (Own Funds)		**47**		**47**	1277		
External Loans							
TOTAL FUNDING OF CAPITAL EXPENDITURE[3]	**-**	**21 658**	**-**	**21 658**	**13 093**	**15 669**	**13 870**

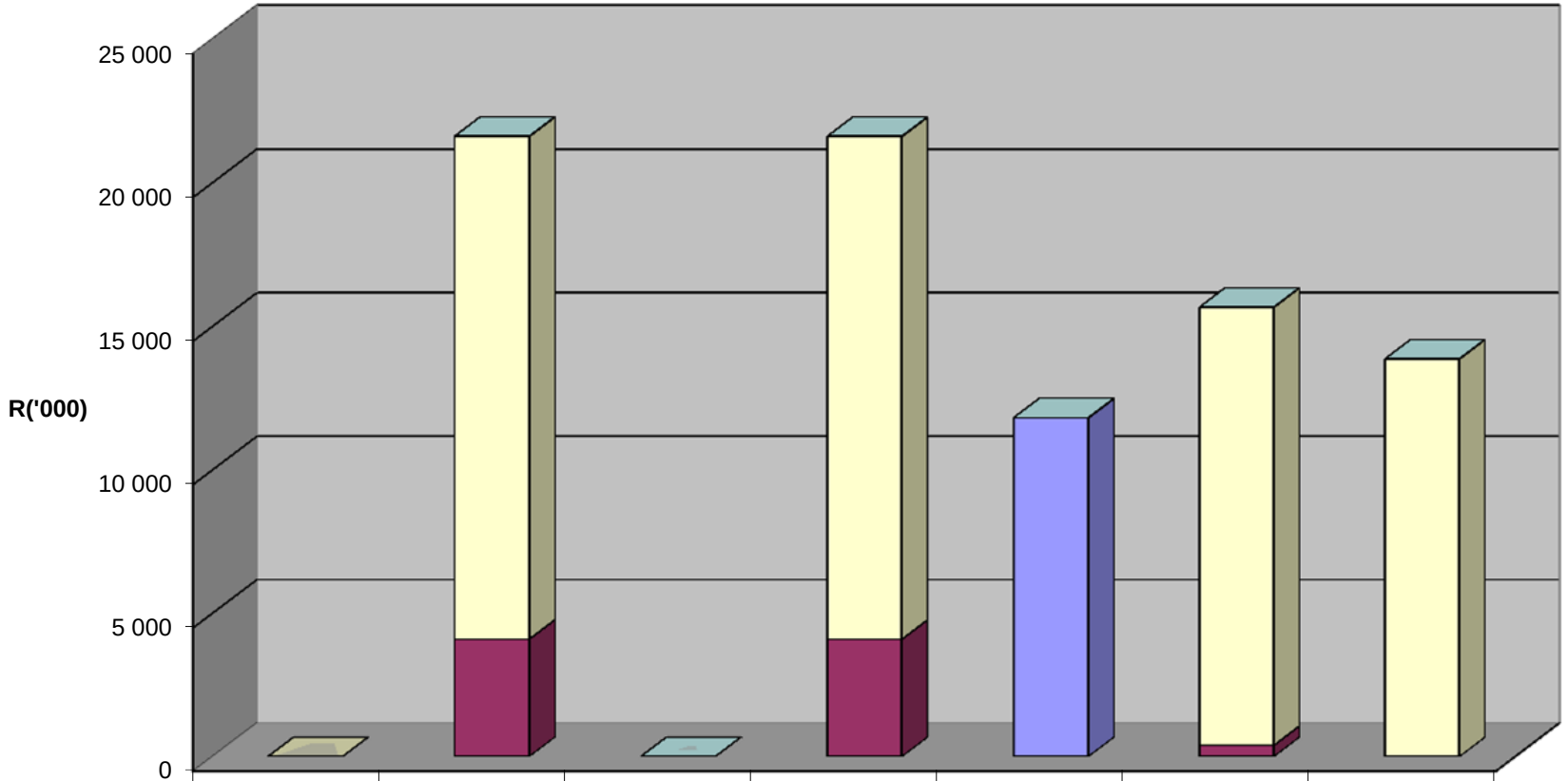
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. All municipalities must follow the format above for standardisation.
2. The figures and resulting chart on page 30 are examples only.
3. Note the use of zeros where no amounts applicable.
4. Total Capital Expenditure agrees to Total Funding (see page 26)
5. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Funding by Source



	05/06 Aud	06/07 Bud	06/07 Adj	06/07 Est	07/08 Bud	08/09 Proj	09/10 Proj
External Loans		0	0	0	0	0	0
Grants - District Municipalities	0	17 511	0	17 511	0	15 269	13 870
Grants - Provincial Government		4 100	0	4 100	0	400	0
Grants - National Government		0	0	0	11 816	0	0

EXAMPLE TABLE 5	2008/09							2009/10							2008/09						
	Appropriations			Funding			Surplus /	Appropriations			Funding			Surplus /	Appropriations			Funding			
SUMMARY OF REV & EXP BY VOTE	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	Surplus / (Deficit) R'000
MUNICIPAL MANAGER ADMINISTRA	-	2 590	2 590	-	-	-	-2 590	-	2 681	2 681	-	590	590	-2 091							
COUNCIL GENERAL EXPENDITURE	-	12 126	12 126	24 365	-	24 365	12 239	11 816	15 165	26 981	22 117	-	22 117	-4 864							
IDP/PMS/LED MANAGER	-	895	895	-	-	-	-895	200	1 661	1 861	-	102 134	102 134	100 273							
CHIEF FINANCIAL OFFICER ADMIN.	547	11 441	11 988	10 882	500	11 382	-606	47	10 124	10 171	17 129	300	17 429	7 258							
STORES	-	44	44	-	-	-	-44	0	89	89	-	-	-	-89							
CORPORATE SERVICES ADMIN.	-	3 557	3 557	1	-	1	-3 556	600	5 153	5 753	-	6 021	6 021	268							
CEMETERY	-	364	364	81	-	81	-283	40	393	433	89	-	89	-344							
CLEANSING SERVICES	-	7 761	7 761	7 390	-	7 390	-371	0	6 495	6 495	10 473	150	10 623	4 128							
CLINIC SERVICES	-	526	526	700	-	700	174	0	545	545	296	2 250	2 546	2 001							
FIRE PROTECTION SERVICES	-	569	569	-	-	-	-569	0	790	790	-		-	-790							
HEALTH SERVICES	700	474	1 174	216	700	916	-258	0	63	63	3	-	3	-60							
HOUSING	-	519	519	-	-	-	-519	0	556	556	-	59 500	59 500	58 944							
LIBRARY	-	958	958	3	-	3	-955	0	592	592	4	3 000	3 004	2 412							
SEWER NETWORK	-	13 083	13 083	10 605	-	10 605	-2 478	0	11 884	11 884	12 719	5 000	17 719	5 835							
SEWER PURIFICATION	14 011	1 615	15 626	-	14 011	14 011	-1 615	0	1 703	1 703	-		-	-1 703							
TRAFFIC & LICENCES	-	9 142	9 142	10 100	-	10 100	958	0	9 775	9 775	10 100	-	10 100	325							
PARKS	-	2 334	2 334	1	-	1	-2 333	0	2 385	2 385	1	-	1	-2 385							
PLEASURE RESORT	-	-	-	7	-	7	7	0	-	-	7	-	7	7							
ELECTRICITY	-	23 822	23 822	24 714	-	24 714	892	0	23 639	23 639	29 176	10 000	39 176	15 537							
IRRIGATION	-	569	569	530	-	530	-39	0	665	665	560		560	-105							
MUNICIPAL BUILDINGS	-	2 195	2 195	135	-	135	-2 060	0	2 237	2 237	200	-	200	-2 037							
TECHNICAL SERVICES	2 900	7 696	10 596	4	2 900	2 904	-7 692	0	9 203	9 203	13	26 000	26 013	16 810							
TOWNLANDS	-	173	173	412	-	412	238	390	73	463	364	100	464	1							
WATER NETWORK	-	5 383	5 383	15 905	-	15 905	10 522	0	5 769	5 769	18 605	4 000	22 605	16 836							
WATER PURIFICATION	3 500	8 317	11 817	-	3 500	3 500	-8 317	0	8 184	8 184	-	500	500	-7 684							
WORKSHOP	-	400	400	-	-	-	-400	0	477	477	-		-	-477							
TOTAL	21 658	116 550	138 208	106 049	21 611	127 660	-10 549	13 093	120 301	133 394	121 854	219 545	341 399	208 005							0

Notes:

1. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a) and 3(a).
2. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. Capital appropriations must agree to Table 3 (Capex by Vote - page 26)
4. Operating appropriations must agree to Table 2 (Opex by Vote- page 23)
5. Funding by vote will depend upon the particular responsibilities within each municipality. While some votes will operate with deficits, others will operate with surpluses.
6. In terms of an overall funded budget (balanced budget) the municipality must comply with section 18(1) of MFMA. Provide a note to that effect.

EXAMPLE TABLE 6 OPERATING EXPENDITURE BY TYPE	Preceding Year 2007/08	Current Year 2008/09				Medium Term Revenue and Expenditure Framework		
						Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C		Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Operating Expenditure by Type								
Employee related costs	28 249	34 628	32 928		32 928	38 798	41 052	43 926
Remuneration of Councillors	1 218	2 037	2 037		2 037	2 388	2 531	2 709
Bad debts	6 108	3 731	3 731		3 731	2 926	3 101	3 318
Collection costs	0	0	0		0	0	0	0
Depreciation	0	2 662	2 662		2 662	3 261	3 456	3 698
Repairs and maintenance	4 504	5 379	4 934		4 934	4 494	4 764	5 097
Interest paid	2 947	2 193	2 194		2 194	2 587	2 742	2 934
Bulk purchases - Electricity	10 477	8 562	10 500		10 500	17 139	18 167	19 439
Bulk purchases - Water	5 623	2 448	2 448		2 448	4 800	5 088	5 444
Contracted services	504	817	7 217		7 217	7 284	7 721	8 261
Grants and subsidies paid	0	0	2 664		2 664	3 499	3 709	3 969
Advertising	88	69	89		89	220	233	250
Audit fees	923	1 111	1 111		1 111	2 778	2 945	3 151
Bank charges	102	60	60		60	115	122	130
Communications	0	0	0		0	0	0	0
Insurance	691	1 480	1 480		1 480	605	642	687
Legal fees	248	100	500		500	1 250	1 325	1 418
Seminar / Conferences	8	28	28		28	25	26	28
Travel and Accommodation	665	636	571		571	700	742	794
Subtotal	**62 354**	**65 940**	**75 153**		75 153	**92 867**	**98 366**	**105 251**
Other	20 331	27 882	30 057		30 057	27 434	29 553	33 023
					0			
Total Operating Expenditure By Type	**82 685**	**93 822**	**105 211**		105 211	**120 301**	**127 919**	**138 274**

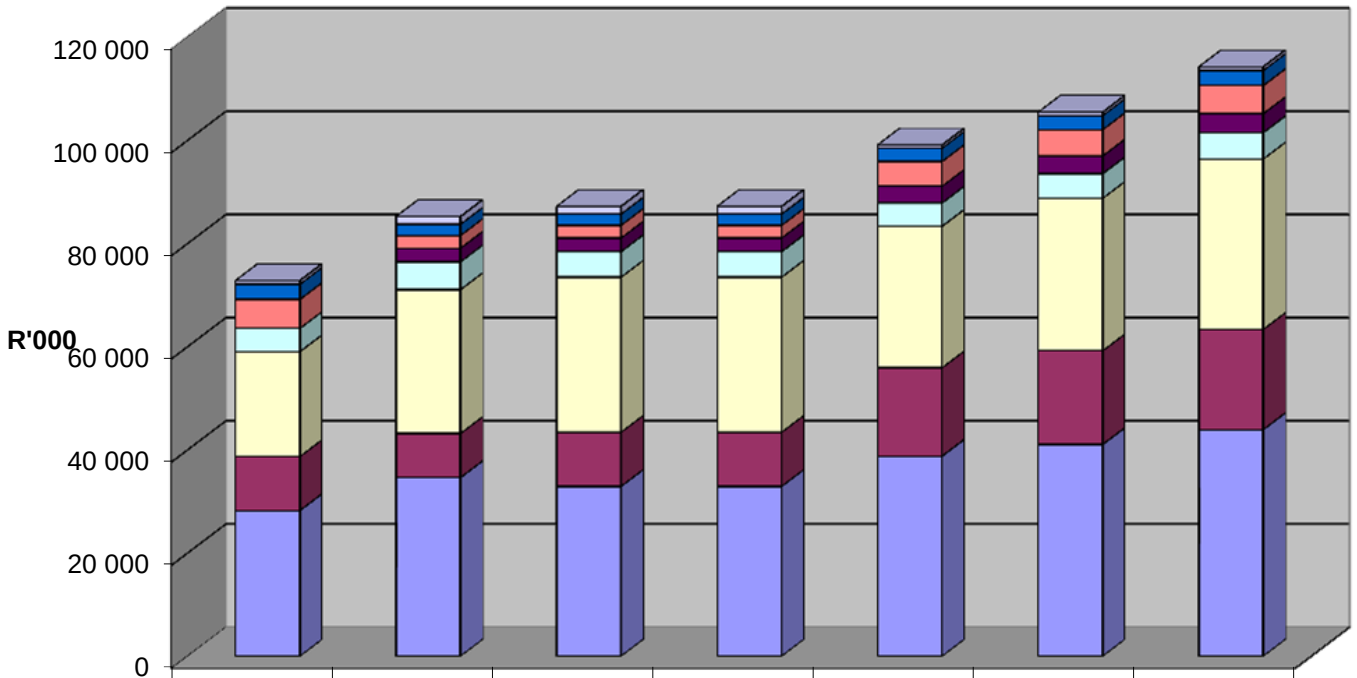
Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

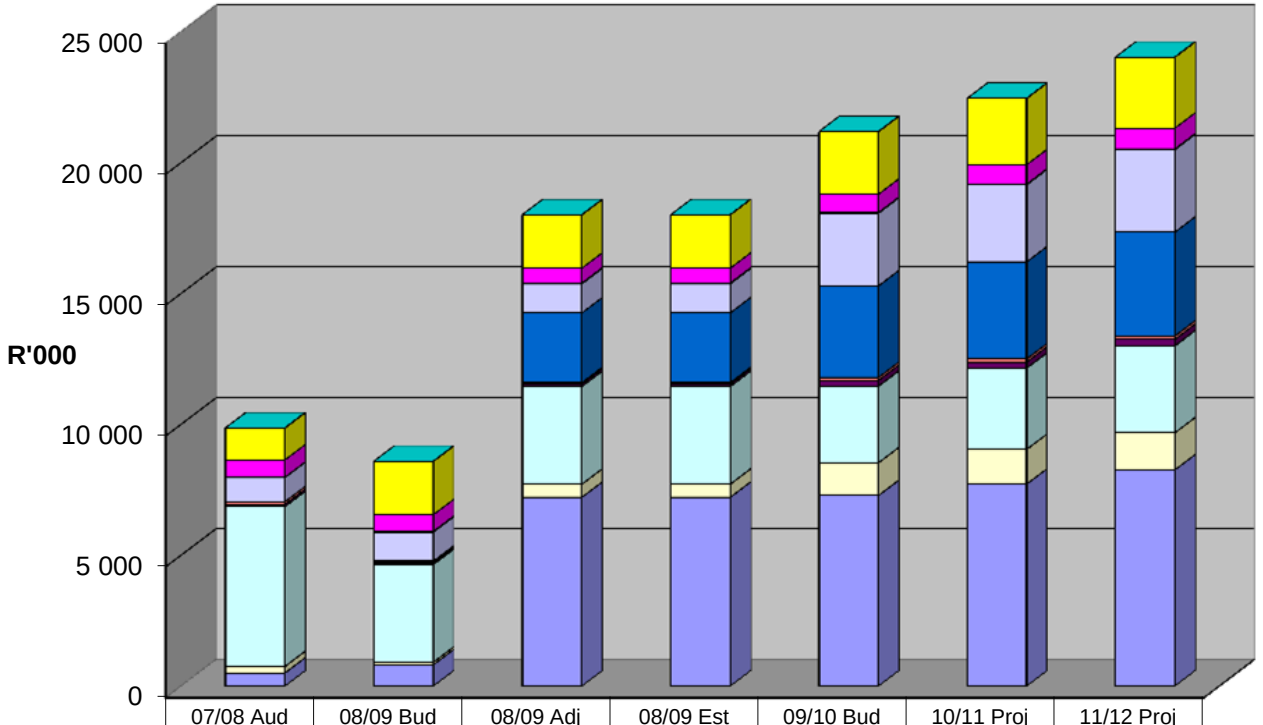
1. The line items are as per the specimen financial statements. However, for useful information to be provided **"general expenses"** must be broken down further. This example shows example items comprising "general expenses".
2. Refer to charts on pages 33 and 34.
3. This agrees to Operating expenditure by Vote shown on page 23 and Operating expenditure classified by IDP goals etc on page 36.
4. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Type (see next chart for break down of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Insurance	691	1 480	1 480	1 480	605	642	687
Interest paid	2 947	2 193	2 194	2 194	2 587	2 742	2 934
Bulk purchases - Water	5 623	2 448	2 448	2 448	4 800	5 088	5 444
Depreciation	0	2 662	2 662	2 662	3 261	3 456	3 698
Repairs and maintenance	4 504	5 379	4 934	4 934	4 494	4 764	5 097
Other	20 331	27 882	30 057	30 057	27 434	29 553	33 023
Bulk purchases - Electricity	10 477	8 562	10 500	10 500	17 139	18 167	19 439
Employee related costs	28 249	34 628	32 928	32 928	38 798	41 052	43 926

Operating Expenditure by Minor Type (break down of other from previous chart)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Collection costs	0	0	0	0	0	0	0
Remuneration of Councillors	1 218	2 037	2 037	2 037	2 388	2 531	2 709
Travel and Accommodation	665	636	571	571	700	742	794
Seminar / Conferences	8	28	28	28	25	26	28
Audit fees	923	1 111	1 111	1 111	2 778	2 945	3 151
Grants and subsidies paid	0	0	2 664	2 664	3 499	3 709	3 969
Bank charges	102	60	60	60	115	122	130
Advertising	88	69	89	89	220	233	250
Bad debts	6 108	3 731	3 731	3 731	2 926	3 101	3 318
Legal fees	248	100	500	500	1 250	1 325	1 418
Communications	0	0	0	0	0	0	0
Contracted services	504	817	7 217	7 217	7 284	7 721	8 261